



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Dean Loy
DOCKET NO.: 11-00233.001-R-1
PARCEL NO.: 12-04-103-053

The parties of record before the Property Tax Appeal Board are Dean Loy, the appellant, and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$5,734
IMPR.: \$29,804
TOTAL: \$35,538**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story residential condominium unit of frame construction that contains 1,347 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 304 square foot garage. The property is located in Loves Park, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation and lack of assessment uniformity. In support of these arguments, the appellant submitted information on three comparable condominium units located from 1.7 to 2.9-miles from the subject unit.

The units are described as frame condominiums that range in size from 1,272 to 1,908 square feet of living area. The dwellings range in age from 7.5 to 12.5 years old. The appellant did not indicate whether the comparables have basements. Each comparable has central air conditioning and a one-car garage. Two of the comparables also have a fireplace. The comparables sold from June to November 2011 for prices ranging from \$75,000 to \$98,500 or from \$51.62 to \$74.68 per square foot of living area, including land. These comparables also have improvement assessments ranging from \$26,585 to \$32,488 or from \$17.02 to \$21.16 per square foot of living area. The subject has an

improvement assessment of \$29,804 or \$22.13 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$31,038 which would reflect a market value of approximately \$93,114 or \$69.13 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$35,538 was disclosed. The subject's assessment reflects a market value of \$108,414 or \$80.49 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Winnebago County of 32.78% as determined by the Illinois Department of Revenue.

The board of review presented evidence prepared by the Rockford Township Assessor. The assessor argued in part that none of the appellant's comparables were located within Rockford Township. To further support this contention, the assessor included an aerial map depicting that the appellant's comparables were located from 1.51 to 2.22-miles from the subject.

In support of the subject's estimated market value, the assessor provided information on five comparable sales that were located from 110 to 681 feet from the subject property. Each has the same neighborhood code as the subject property. These comparables are one-story frame residential condominium units that range in age from 20 to 23 years old. The units range in size from 1,197 to 1,515 square feet of living area. Features include full basements, one of which is partially finished, central air conditioning, a fireplace and a garage ranging in size from 400 to 480 square feet of building area. These comparables sold from March 2009 to June 2011 for prices ranging from \$98,000 to \$116,500 or from \$76.90 to \$91.90 per square foot of living area, including land.

As to the appellant's inequity argument, the assessor provided three comparable units located from next door to 249 feet from the subject. Each of these comparables has the same neighborhood code assigned by the assessor as the subject property. These comparable condominium units are of frame construction and are 20 or 21 years old. The comparables range in size from 1,308 to 1,347 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 277 to 315 square feet of building area. These units have improvement assessments ranging from \$29,527 to \$29,804 or from \$22.13 to \$22.76 per square foot of living area. The subject has an improvement assessment of \$29,804 or \$22.13 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted data regarding four additional sale comparables which were previously not presented by either party. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. [Emphasis added.] (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the four new comparable sales submitted by appellant in conjunction with his rebuttal argument.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

Initially, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's three sales. None of these properties are located in close proximity to the subject. The Board finds the board of review's comparables are most similar to the subject in location, size, style, exterior construction, features and age. These properties also sold proximate to the assessment date at issue of January 1, 2011. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold from March 2009 to June 2011 for prices ranging from \$98,000 to \$116,500 or from \$76.90 to \$91.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$108,414 or \$80.49 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

In addition, the appellant contends unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment

valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board has given reduced weight to the three comparables presented by the appellant as they were each dissimilar to the subject in location. The Board finds the three equity comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$29,527 to \$29,804 or from \$22.13 to \$22.76 per square foot of living area. The subject's improvement assessment of \$29,804 or \$22.13 per square foot of living area falls at the low end of the range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

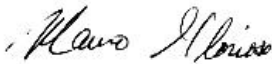


Chairman



Member

Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.